

EXHIBIT R

September 25, 2023

The Honorable Edgardo Ramos
United States District Court
for the Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Ramos:

My name is Josh Smith, and I am a friend of Seth Horowitz's. I am writing this letter to you in hopes it will help show what kind of person Seth is.

I have known Seth for 5 years! He is one of the kindest, trustworthy, empathetic people I have ever met. I met Seth because our kids play on the same AAU Basketball team. Seth is hands down the most involved parent on our team. Seth organizes additional tournaments for all our boys to play in. He dedicates his own time to make sure these boys are getting the most out of the sport as possible. I have never seen a parent who takes such initiative, and he is not getting compensated in any way. He is constantly putting others' needs before his own. His generosity is unparalleled. I am extremely lucky to be a part of Seth's world.

I have also had the privilege of interacting with Seth on a business level. Seth's company was inquiring about executing some social media through my ad agency. It was extremely clear from all his colleagues, as well as mine, that Seth is not only a great leader, but an exceptional listener and open to his employees' ideas. It is extremely rare when dealing with the President of a company, to find someone who is not on a power trip. He empowers all his employers to speak up, and let their thoughts be heard.

If I can be of any assistance whatsoever, please feel free to reach out to me anytime! I would go to bat for Seth any day!

Sincerely

A handwritten signature in black ink, appearing to be 'Josh Smith', with a stylized, flowing script.

Josh Smith
646.522.6088